

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**West Washington School Corp (8220)**

<b>West Washington School Corp (8220)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$3,017,330	\$3,081,015	\$2,921,231	\$2,978,982	0%	2%
Transfer Tuition to Other School Corporations Within the State (561)	\$291,231	\$239,197	\$667,110	\$652,300	22%	-2%
Noncertified Salaries (120)	\$266,635	\$200,363	\$228,484	\$228,846	-4%	0%
Social Security-Certified Employee Retirement (212)	\$207,982	\$217,569	\$209,732	\$215,143	1%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$126,952	\$214,662	\$177,522	\$180,754	9%	2%
Group Health Insurance (222)	\$165,350	\$163,125	\$131,543	\$136,064	-5%	3%
Severance/Early Retirement Pay (213)	\$96,445	\$98,644	\$86,806	\$81,075	-4%	-7%
Operational Supplies (611)	\$192,219	\$193,889	\$113,331	\$73,489	-21%	-35%
Textbooks (630)	\$0	\$0	\$0	\$67,876	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$61,994	\$58,161	\$63,928	\$60,998	0%	-5%
Other Technology Hardware (746)	\$0	\$0	\$63,475	\$50,262	N/A	-21%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$31,641	\$54,632	\$39,049	\$40,002	6%	2%
Nonlicensed Employees Temporary Salaries (136)	\$32,658	\$33,963	\$38,455	\$36,860	3%	-4%
Equipment (730)	\$25,813	\$19,820	\$39,300	\$27,690	2%	-30%
Public Employees Retirement Fund (214)	\$24,126	\$31,875	\$25,262	\$25,464	1%	1%
Social Security-Noncertified Employee Retirement (211)	\$27,747	\$18,915	\$20,033	\$19,528	-8%	-3%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$1,580	\$38,646	\$18,832	N/A	-51%
Licensed Employees Temporary Salaries (135)	\$65	\$5,896	\$1,955	\$13,201	278%	> 500%
Pre-2008 object code - temporary salaries (header) (130)	\$8,301	\$8,055	\$7,497	\$7,313	-3%	-2%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$3,520	\$6,957	N/A	98%
Library Books (640)	\$15,326	\$7,614	\$11,307	\$6,253	-20%	-45%
Travel (580)	\$12,157	\$13,716	\$6,869	\$5,918	-16%	-14%
Connectivity (744)	\$3,083	\$3,553	\$4,278	\$5,748	17%	34%
Dues and Fees (810)	\$25	\$2,864	\$6,670	\$5,739	289%	-14%
Computer Hardware (741)	\$10,894	-\$225	\$7,831	\$5,625	-15%	-28%
Group Life Insurance (221)	\$6,803	\$5,028	\$6,378	\$5,318	-6%	-17%
Other General Supplies (615, 660 to 689)	\$2,430	\$2,130	\$4,932	\$5,075	20%	3%
Technology Related Professional Development (748)	\$0	\$0	\$3,725	\$4,085	N/A	10%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$2,088	\$4,032	N/A	93%
Purchased Property Services; Repairs and Maintenance Services (430)	\$17,407	\$22,039	\$10,799	\$3,942	-31%	-63%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$0	\$2,000	N/A	N/A
Other purchased property services (490 to 499)	\$0	\$0	\$990	\$1,816	N/A	83%
Periodicals (650)	\$1,077	\$123	\$961	\$1,437	7%	50%
Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$0	\$1,000	N/A	N/A
Postage and Postage Machine Rental (532)	\$0	\$0	\$1,321	\$872	N/A	-34%

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<b>West Washington School Corp (8220)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Overtime Salaries (140)	\$1,043	\$645	\$551	\$747	-8%	36%
Other Purchased Services (593)	\$140	\$145	\$516	\$619	45%	20%
Gasoline and Lubricants (613)	\$1,192	\$0	\$0	\$94	-47%	N/A
Telecommunications Equipment (745)	\$0	\$0	\$2,732	\$76	N/A	-97%
Unemployment compensation (230)	\$424	\$206	\$4,831	\$0	-100%	-100%
Purchased Professional and Technnical Staff Services (314)	\$2,983	\$12,500	\$0	\$0	-100%	N/A
Transfer Tuition to Educational Service Agencies Within the State (564)	\$330,470	\$313,786	-\$41,497	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$0	\$0	\$3,520	-\$268	N/A	-108%
<b>Student Academic Achievement Total</b>	<b>\$4,981,941</b>	<b>\$5,025,484</b>	<b>\$4,915,680</b>	<b>\$4,981,765</b>	<b>0%</b>	<b>1%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$235,477	\$237,476	\$245,104	\$253,278	2%	3%
Noncertified Salaries (120)	\$164,179	\$175,152	\$159,677	\$134,953	-5%	-15%
Public Employees Retirement Fund (214)	\$13,753	\$24,899	\$18,116	\$18,605	8%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$6,529	\$11,495	\$9,502	\$17,462	28%	84%
Social Security-Noncertified Employee Retirement (211)	\$18,372	\$18,902	\$18,088	\$16,739	-2%	-7%
Group Health Insurance (222)	\$18,401	\$17,486	\$15,428	\$14,773	-5%	-4%
Social Security-Certified Employee Retirement (212)	\$11,358	\$11,367	\$11,467	\$11,731	1%	2%
Operational Supplies (611)	\$6,218	\$6,407	\$13,480	\$8,669	9%	-36%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$8,072	\$7,642	\$8,135	\$7,771	-1%	-4%
Severance/Early Retirement Pay (213)	\$5,781	\$6,144	\$5,835	\$5,918	1%	1%
Travel (580)	\$45	\$492	\$1,694	\$5,299	229%	213%
Postage and Postage Machine Rental (532)	\$0	\$0	\$60	\$3,596	N/A	> 500%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$210	\$3,412	N/A	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,306	\$5,768	\$4,638	\$2,609	-6%	-44%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$0	\$2,063	N/A	N/A
Dues and Fees (810)	\$0	\$0	\$0	\$2,016	N/A	N/A
Equipment (730)	\$0	\$791	\$0	\$1,996	N/A	N/A
Overtime Salaries (140)	\$1,076	\$1,450	\$2,511	\$1,744	13%	-31%
Group Life Insurance (221)	\$930	\$877	\$979	\$831	-3%	-15%
Printing and Binding (550)	\$0	\$0	\$502	\$448	N/A	-11%
Other Purchased Services (593)	\$0	\$0	\$2,085	\$245	N/A	-88%
Telephone (531)	\$0	\$0	\$180	\$180	N/A	0%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$84	\$143	N/A	71%
Official Bond Premiums (525)	\$0	\$0	\$0	\$100	N/A	N/A
Purchased Professional and Technnical Pupil Services (313)	\$0	\$0	\$1,198	\$0	N/A	-100%

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Unemployment compensation (230)	\$0	\$0	\$5,611	\$0	N/A	-100%
Other Technology Hardware (746)	\$0	\$0	\$1,159	\$0	N/A	-100%
<b>Student Instructional Support Total</b>	<b>\$493,499</b>	<b>\$526,349</b>	<b>\$525,743</b>	<b>\$514,580</b>	<b>1%</b>	<b>-2%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$745,705	\$729,023	\$768,871	\$794,985	2%	3%
Operational Supplies (611)	\$362,374	\$284,547	\$316,549	\$223,567	-11%	-29%
Food Purchases (614)	\$0	\$96,649	\$189,848	\$186,881	N/A	-2%
Heating and Cooling for Buildings - Electricity (621)	\$151,129	\$148,539	\$135,971	\$149,554	0%	10%
Light and Power - Other than Heating and Cooling (625)	\$118,166	\$94,596	\$128,842	\$126,696	2%	-2%
Gasoline and Lubricants (613)	\$109,649	\$129,121	\$132,769	\$121,482	3%	-9%
Certified Salaries (110)	\$103,688	\$101,661	\$102,431	\$104,067	0%	2%
Pre-2008 object code - temporary salaries (header) (130)	\$147,318	\$134,591	\$104,470	\$103,568	-8%	-1%
Group Health Insurance (222)	\$103,288	\$96,275	\$89,948	\$90,780	-3%	1%
Purchased Property Services; Repairs and Maintenance Services (430)	\$161,043	\$166,510	\$74,119	\$88,011	-14%	19%
Vehicles (731)	\$43,706	\$71,990	\$179,538	\$83,632	18%	-53%
Public Employees Retirement Fund (214)	\$54,701	\$94,181	\$76,651	\$82,428	11%	8%
Equipment (730)	\$34,827	\$5,491	\$10,036	\$71,188	20%	> 500%
Social Security-Noncertified Employee Retirement (211)	\$65,812	\$66,157	\$66,830	\$69,055	1%	3%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$81,828	\$84,944	\$75,099	\$66,760	-5%	-11%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$32,537	\$29,451	\$33,597	\$31,848	-1%	-5%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$10,957	\$28,606	N/A	161%
Overtime Salaries (140)	\$11,192	\$15,068	\$23,076	\$25,629	23%	11%
Heating and Cooling for Buildings - Gas (622)	\$0	\$0	\$11,189	\$25,360	N/A	127%
Connectivity (744)	\$0	\$0	\$19	\$24,990	N/A	> 500%
Utility Services Water and Sewage (411)	\$23,276	\$26,724	\$25,131	\$24,622	1%	-2%
Workers Compensation Insurance (225)	\$0	\$0	\$11,609	\$23,813	N/A	105%
Other General Supplies (615, 660 to 689)	\$14,944	\$16,852	\$776,201	\$18,710	6%	-98%
Nonlicensed Employees Temporary Salaries (136)	\$4,478	\$11,060	\$14,309	\$16,656	39%	16%
Travel (580)	\$18,389	\$22,901	\$14,439	\$13,088	-8%	-9%
Other purchased property services (490 to 499)	\$0	\$0	\$911	\$12,776	N/A	> 500%
Telephone (531)	\$10,525	\$9,221	\$12,344	\$11,565	2%	-6%
Tires and Repairs (612)	\$9,395	\$17,184	\$23,071	\$11,244	5%	-51%
Board Members Compensation (115)	\$10,500	\$10,500	\$10,500	\$10,500	0%	0%
Dues and Fees (810)	\$5,447	\$2,396	\$9,384	\$10,177	17%	8%
Purchased Property Services; Rentals (440)	\$11,999	\$13,285	\$3,870	\$9,620	-5%	149%

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Other Purchased Professional and Technical Services (319)	\$7,339	\$12,674	\$7,865	\$8,346	3%	6%
Utility Services Removal of Refuse and Garbage (412)	\$8,682	\$7,394	\$8,505	\$8,253	-1%	-3%
Purchased Services; Student Transportation Services (510)	\$3,015	\$0	\$4,182	\$8,172	28%	95%
Social Security-Certified Employee Retirement (212)	\$8,023	\$7,952	\$7,976	\$8,008	0%	0%
Improvements Other Than Buildings (715)	\$0	\$0	\$15,113	\$6,696	N/A	-56%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$6,887	\$5,845	N/A	-15%
Severance/Early Retirement Pay (213)	\$4,828	\$4,965	\$4,835	\$4,850	0%	0%
Advertising (540)	\$2,414	\$2,344	\$1,297	\$4,325	16%	233%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$0	\$0	\$800	\$3,500	N/A	338%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,269	\$3,876	\$3,073	\$3,122	8%	2%
Group Life Insurance (221)	\$3,061	\$2,913	\$2,934	\$2,551	-4%	-13%
Periodicals (650)	\$0	\$329	\$905	\$1,823	N/A	101%
Official Bond Premiums (525)	\$1,550	\$1,767	\$1,425	\$1,625	1%	14%
Miscellaneous Objects (876 to 899)	\$0	\$300	\$300	\$1,600	N/A	433%
Other Purchased Services (593)	\$0	\$0	\$1,301	\$1,535	N/A	18%
Postage and Postage Machine Rental (532)	\$0	\$0	\$1,456	\$1,518	N/A	4%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$1,875	\$0	\$0	\$1,311	-9%	N/A
Bank Service Charges (871)	\$829	\$1,134	\$1,227	\$1,095	7%	-11%
Purchased Professional and Technical Staff Services (314)	\$1,500	\$1,799	\$2,195	\$460	-26%	-79%
Technology Related Professional Development (748)	\$0	\$0	\$645	\$445	N/A	-31%
Other Employee Benefits (241 to 290)	\$497	\$510	\$467	\$425	-4%	-9%
Pre-2008 object code - Other Employee Benefits (240)	\$0	\$0	\$0	\$67	N/A	N/A
Gas - Other than Heating and Cooling (626)	\$0	\$0	\$46	\$47	N/A	3%
Awards (875)	\$0	\$0	\$0	\$43	N/A	N/A
Textbooks (630)	\$0	\$0	\$0	\$16	N/A	N/A
Purchased Professional and Technical Pupil Services (313)	\$2,150	\$11,001	\$6,282	\$0	-100%	-100%
Unemployment compensation (230)	\$109	\$4,997	\$0	\$0	-100%	N/A
Meals Provided (235)	\$0	\$0	\$65	\$0	N/A	-100%
Other Communication Services (533 to 539)	\$0	\$0	\$303	\$0	N/A	-100%
Other Technology Hardware (746)	\$0	\$0	\$207	\$0	N/A	-100%
<b>Overhead and Operational Total</b>	<b>\$2,484,056</b>	<b>\$2,542,872</b>	<b>\$3,512,871</b>	<b>\$2,737,534</b>	<b>2%</b>	<b>-22%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$70,000	\$475,190	\$406,729	\$973,127	93%	139%
Interest on Bonds or Notes (832)	\$0	\$142,223	\$97,117	\$245,943	N/A	153%
Certified Salaries (110)	\$56,186	\$74,624	\$56,304	\$57,391	1%	2%

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Noncertified Salaries (120)	\$48,707	\$45,868	\$49,740	\$49,827	1%	0%
Purchased Property Services; Construction Services (450)	\$172,659	\$136,275	\$28,991	\$33,020	-34%	14%
Equipment (730)	\$199,166	\$103,195	\$29,268	\$30,053	-38%	3%
Purchased Property Services; Repairs and Maintenance Services (430)	\$47,848	\$33,541	\$19,718	\$27,475	-13%	39%
Computer Hardware (741)	\$0	\$0	\$11,500	\$14,420	N/A	25%
Purchased Property Services; Rentals (440)	\$2,127	\$890	\$534	\$11,522	53%	> 500%
Improvements Other Than Buildings (715)	\$12,586	\$16,376	\$18,338	\$11,424	-2%	-38%
Operational Supplies (611)	\$4,180	\$3,918	\$11,634	\$10,547	26%	-9%
Other Purchased Services (593)	\$0	\$0	\$4,142	\$4,369	N/A	5%
Social Security-Certified Employee Retirement (212)	\$3,917	\$5,367	\$3,878	\$4,050	1%	4%
Social Security-Noncertified Employee Retirement (211)	\$3,564	\$3,353	\$3,562	\$3,580	0%	1%
Telephone (531)	\$0	\$0	\$0	\$2,846	N/A	N/A
Travel (580)	\$0	\$0	\$778	\$1,671	N/A	115%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$935	\$700	N/A	-25%
Dues and Fees (810)	\$0	\$0	\$160	\$445	N/A	178%
Other General Supplies (615, 660 to 689)	\$1,192,347	\$633,220	\$637,084	\$427	-86%	-100%
Unemployment compensation (230)	\$662	\$123	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$0	\$0	\$4,901	\$0	N/A	-100%
Utility Services Water and Sewage (411)	\$0	\$0	\$350	\$0	N/A	-100%
Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$1,500	\$0	N/A	-100%
Purchased Professional and Technical Staff Services (314)	\$150	\$150	\$0	\$0	-100%	N/A
<b>Nonoperational Total</b>	<b>\$1,814,098</b>	<b>\$1,674,312</b>	<b>\$1,387,164</b>	<b>\$1,482,838</b>	<b>-5%</b>	<b>7%</b>
<b>Grand Total</b>	<b>\$9,773,594</b>	<b>\$9,769,016</b>	<b>\$10,341,457</b>	<b>\$9,716,717</b>	<b>0%</b>	<b>-6%</b>